NOTIFICATION.

No. Fl.(B) 10890-990-T.S. 17-52-1, dated Bangalore, 12th December 1952.

In exercise of the powers conferred by section 6 of Mysore Health Cess Act, 1951 (Mysore Act XVIII of 1951) and in supersession of Government Notification No. M. 17627—P.H. 46-51-5, dated the 28th December 1951, the Government of Mysore are pleased to make the following rules :—

Title.

1. These Rules may be called the Mysore Health Cess Rules, 1952.

2. In these rules,

Definitions.

(1) "Act" means the Mysore Health Cess Act, 1951 ;

(2) "Section" and "Sub-section" mean a section and sub-section of the Act;

(3) All other expression shall have the meanings respecively assigned to them in the Act.

Levy of cess only on whole rupees.

3. The health cess levied under the Act shall be calculated on whole rupees and not on any fraction of a rupee.

Mode of recovery of cess.

4. The health cess levied under sub-section (1) of section 3 shall be recovered in the following manner, namely :—

(*i*) on all items of land revenue in the same manner in which the said items of land revenue are recovered ;

(*ii*) on all items of revenue, other than land revenue, on which education cess is leviable, in the same manner in which the education cess on the said items of revenue is recovered.

The head to which cess has to be credited.

5. (1) The health cess collected on items of land revenue and excise revenue shall be credited in the Treasuries under the Head "XXVIII. Public Health, Miscellaneous (a) Health Cess."

(2) The health cess collected on items of Forest Revenue shall be accounted for in the Forest Divisional Accounts under the head specified in sub-rule (1).

6. (1) The health cess collected on the items of revenue of local authorities, namely :— Cess collected by Local Authorities.

(*i*) taxes on buildings and lands;

(*ii*) taxes on vehicles and animals; and

(*iii*) profession tax and shop tax, shall be credited to the head specified in sub-rule (1) of rule 5 in the Treasury Accounts daily, or, as and when collections are made.

(2) The Controller, State Accounts Department, shall examine during local audit whether the health cess is being properly collected and credited to Government.

7. The Commissioners of the City of Bangalore Municipal Corporation and the Cities of Mysore and Davangere Municipalities and the Presidents of other local bodies, the Deputy Commissioners of Districts, the Excise Commissioner and the Chief Conservator of Forests shall forward to the Director of Public Health, by the 15th of every month, monthly statements relating to the preceding month showing the demand, collection and balance of the health cess leviable on the items of revenue pertaining to their departments. The demand, collection and balance statement shall be in the form annexed to these rules. Submission of monthly statements by Collecting Officers.

8. A copy of the Treasury Schedule showing the health cess recovered on the several items of revenue as indicated in these rules shall be sent every month by the District Treasury to the Director of Public Health by the 15th of the following month. The Director of Public Health shall effect, to the extent possible, reconciliation between the figures obtained from the departments and the Treasuries and send a quarterly statement showing the progress of collections to the Secretary to Government, Finance Department. Submission of monthly statements by the treasuries.

By Order and in the name of Rajpramukh,

M. SHAMANNA,
Secretary to Government,
Finance Department.

FORM

Statement showing the Demand, Collection and Balance under the Mysore Health Cess Rules, 1952.

Sl. No.	Details of Revenue on which Health Cess is leviable	Revenue demand up to end of the month	New demand during the month	Total Revenue demand on which Health Cess is leviable (less remission which should be noted in red ink.)	Health Cess leviable		Total demand of Health Cess	Collection of Health Cess up to the end of previous month	Collection of Health Cess during the month including remission to be noted in red ink	Total	Balance
					At 0-0-6 per Re.	At 0-1-0 per Re.					
1	2	3	4	5	6	7	8	9	10	11	12
1	*Land Revenue*—										
	Detailed Heads to be specified.										
	(a)										
	(b)										
	(c) etc.										
2	*Excise*—										
	Detailed Heads to be specified.										
	(a)										
	(b)										
	(c) etc.										
	Miscellaneous.										
3	*Forest*—										
	Detailed Heads to be specified.										
	(a)										
	(b)										
	(c) etc.										
	Local Bodies—										
	Tax on buildings and lands.										
	Professional Tax										
	Tax on vehicles and animals.										

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